

Exhibit A

Liquidation Analysis

Source of Funds	Projected Gross Amount	Projected Liquidation Percentage	Projected Liquidation Recovery
American Commercial Bank and Trust	\$ 12,000.00	100%	\$ 12,000.00
Old National Bank	\$ 1,500.00	100%	\$ 1,500.00
Accounts' Receivable	\$ 225,000.00	95%	\$ 213,750.00
Testing Forms	\$ 1,000.00	50%	@\$ 500.00
Office Furniture	\$ 1,750.00	25%	@\$ 437.50
Office Equipment	\$ 2,000.00	25%	@\$ 500.00
Projected Total Funds	\$ 182,726.83		@\$ 228,687.50

Administrative/ Secured Creditors	Amount Due (approx.)
Administrative Claims and Expenses	@\$ 75,000.00
Class 1 First National Bank of Ottawa/Secured Claim	\$ 471,827.45
Class 2A North Mill Credit Trust – Debtor is rejecting its Equipment Financing Agreement	\$ 130,053.76
Class 2B Meridian Equipment Finance, LLC – Elected to be treated as an Unsecured Claim	\$ 0.00
Class 2C –Blue Bridge Financial, Inc. -Debtor is rejecting its Equipment Financing Agreement	\$ 50,000.00
Class 2D – NewLane Finance Company – Debtor is rejecting its Equipment Financing Agreement	\$ 14,000.00

Class 2E – Amur Equipment – Debtor is rejecting its Equipment Financing Agreement	\$ 13,000.00
Total Administrative/Secured Claims	\$ 623,827.45

Unsecured Claims	Amount Due
Class 3 ERC Specialists	\$ 37,716.02
Class 3 North Mill Credit Trust – Deficiency Claim	\$ Unknown
Class 3 Meridian Equipment Finance, LLC	\$ 46,250.33
Class 3 Blue Bridge Financial, Inc.	\$ 16,228.94
Class 3 Channel Partners Capital, LLC	\$ 62,958.60
Class 3 Channel Partners Capital, LLC	\$ 59,520.74
Class 3 Internal Revenue Service	\$ 1,952.56
Class 3 PYA, P.C.	\$ 18,275.00
Class 3 Caravus	\$ 2,156.66
Class 3 Pawnee Leasing Corporation	\$ 71,724.45
Class 3 NewLane Financing Company	\$ 23,997.39
Class 3 Robert Juris & Associates Architects, Ltd.	\$ 32,730.75
Class 3 Centers for Medicare & Medicaid Service, US DHHS	\$ 0.00
Class 3 Amur Equipment	\$ 66,218.13
Total Unsecured Non-Priority Claims	\$ 439,729.57
Total Administrative and Class 1, 2 and 3 Claims	\$ 1,063,557.02

Exhibit C - Classes / Claims

Miracare Neuro Behavioral Health, P.C. (Case No. 24-13266)

Claim No.	Claimant	Claim Amount
Class 1 – Secured Claim		
	First National Bank of Ottawa – Value of the Collateral on the date of filing of the voluntary petition	\$ 230,000.00
	TOTAL	\$ 230,000.00
Class 2 – Secured Equipment Financing and Lease Claims		
2	North Mill Credit Trust	\$ 130,053.76
3	Meridian Equipment Finance, LLC	\$ 0.00
4	Blue Ridge Financial, Inc.	\$ 50,000.00
10	NewLane Finance Company	\$ 14,000.00
14	Amur Equipment	\$ 13,000.00
	TOTAL	\$ 207,053.75
Class 3 – General Unsecured Claims		
1	ERC Specialists	\$ 37,716.02
2	North Mill Credit Trust	\$ Unknown
3	Meridian Equipment Finance, LLC	\$ 46,250.33
4	Blue Bridge Financial, Inc.	\$ 16,228.94
5	Channel Partners Capital, LLC	\$ 62,958.60
6	Channel Partners Capital, LLC	\$ 59,520.74

7	Internal Revenue Service	\$ 1,952.56
8	PYA P.C.	\$ 18,275.00
9	Caravus	\$ 2,156.66
10	Pawnee Leasing Corporation	\$ 71,724.45
11	NewLane Finance Company	\$ 23,997.39
12	Robert Juris & Associates Architects, Ltd.	\$ 32,730.75
13	Centers for Medicare & Medicaid Services, US DHHS	\$ 0.00
14	Amur Equipment	\$ 66,218.13
	TOTAL	\$ 439,729.57